

***TAXING DEMOCRACY: UNDERSTANDING TAX AVOIDANCE AND
EVASION***

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The integrity of tax systems as we know them are being challenged throughout the world. Tax avoidance schemes of various kinds are proving increasingly attractive and lucrative to wealthy individuals and large corporations. As governments fear the erosion of their tax base among those who are most able to contribute, the public is looking on, as one of its most public institutions attempts to re-invent itself through changing laws and administrative procedures. In this book, a number of experts develop the idea of responsive regulation in relation to taxation. They demonstrate how law in this area is undermining social norms and social norms are undermining law. A key factor in their analysis is the perception of justice. Explanations as to why the integrity of tax systems is under siege, and possible solutions, are examined.